

School Board Financial Report

Delano Public Schools #879

MAY 18, 2026

PRESENTED BY MARY REEDER, BUSINESS MANAGER
SCOTT LESAGE, DIRECTOR OF FINANCE & OPERATIONS



DELANO PUBLIC SCHOOLS ISD #879
APRIL 2026 FINANCIAL REPORT
YEAR TO DATE COMPARISON

	2025-26	Year		2025-26	2024-25	2023-24	2022-23	2021-22
	Revised	to	Unencumb	% of	% of	% of	% of	% of
	Budget	Date	Balance	Budget	Budget	Budget	Budget	Budget
				Received	Received	Received	Received	Received
				YTD	YTD	YTD	YTD	YTD
GENERAL FUND (01,05)								
REVENUES	34,835,237	24,646,108	10,189,129	70.75%	70.52%	71.08%	69.11%	69.26%
EXPENDITURES BY PROGRAM								
4% Administration	1,527,391	1,119,895	407,496	73.32%	73.82%	72.21%	71.83%	76.62%
3% District Support Services	1,239,490	1,110,524	128,966	89.60%	94.33%	89.22%	84.80%	83.15%
46% Elem & Second Regular Instruction	16,629,846	11,057,403	5,572,443	66.49%	66.58%	65.92%	65.13%	66.31%
1% Vocational Education Instruction	459,599	351,118	108,481	76.40%	76.31%	74.84%	65.04%	65.07%
17% Special Education Instruction	6,246,787	4,397,342	1,849,445	70.39%	69.29%	68.50%	65.53%	67.24%
0% Community Education & Services	5,000	5,000	0	100.00%	100.00%	88.95%	0.00%	0.00%
6% Instructional Support Services	2,135,066	1,296,600	838,466	60.73%	72.41%	74.38%	73.94%	75.08%
8% Pupil Support Services	3,020,575	2,270,841	749,734	75.18%	74.53%	75.75%	79.89%	77.91%
13% Sites & Buildings	4,714,860	3,269,968	1,444,892	69.35%	75.74%	66.53%	69.90%	78.36%
1% Fiscal & Other Fixed-Cost Programs	261,285	257,506	3,779	98.55%	97.42%	75.46%	97.72%	97.12%
GENERAL FUND TOTAL	36,239,899	25,136,197	11,103,702	69.36%	70.91%	68.99%	68.79%	70.96%
EXPENDITURES BY OBJECT								
Salaries	19,058,224	12,753,901	6,304,323	66.92%	66.93%	67.29%	67.20%	67.93%
Benefits	7,423,495	5,275,321	2,148,174	71.06%	71.41%	71.38%	70.00%	72.79%
Purchased Services	5,548,268	4,502,488	1,045,780	81.15%	75.73%	73.76%	74.94%	76.82%
Supplies & Materials	1,836,895	1,207,221	629,674	65.72%	82.32%	67.79%	67.45%	70.93%
Capital Expenditures	169,572	152,139	17,433	89.72%	87.53%	95.59%	75.89%	83.83%
Other Expenditures	39,923	59,534	(19,611)	149.12%	2204.52%	61.55%	32.78%	33.83%
Operating Capital & LTFM	2,163,522	1,185,593	977,929	54.80%	81.59%	60.72%	68.21%	77.99%
GENERAL FUND TOTAL	36,239,899	25,136,197	11,103,702	69.36%	70.91%	68.99%	68.79%	70.96%

	2025-26	Year	Unencumb	2025-26	2024-25	2023-24	2022-23	2021-22
	Revised	to	Balance	% of	% of	% of	% of	% of
	Budget	Date		Budget	Budget	Budget	Budget	Budget
				Received	Received	Received	Received	Received
				YTD	YTD	YTD	YTD	YTD
FOOD SERVICE (02)								
REVENUES	1,762,034	1,200,212	561,822	68.12%	69.58%	70.93%	77.58%	70.81%
EXPENDITURES	2,162,483	1,312,382	850,101	60.69%	66.73%	72.68%	76.89%	71.23%
COMMUNITY SERVICE (04)								
REVENUES	3,186,802	2,298,854	887,948	72.14%	82.69%	79.20%	74.05%	72.00%
EXPENDITURES	2,860,932	2,150,495	710,437	75.17%	71.25%	73.01%	73.24%	71.41%
DEBT SERVICE (07)								
REVENUES	5,333,659	2,669,604	2,664,055	50.05%	48.93%	48.85%	49.09%	49.47%
EXPENDITURES	5,382,113	5,382,113	0	100.00%	100.00%	100.00%	100.00%	100.00%
TOTAL REVENUES - ALL FUNDS	45,117,732	30,814,778	14,302,954	68.30%	68.58%	68.73%	67.03%	66.79%
TOTAL EXPENDITURES - ALL FUNDS	46,645,427	33,981,187	12,664,240	72.85%	74.27%	73.28%	73.28%	74.93%

Note: April, being the 10th month of our fiscal year, is 83% of the fiscal year

Administration - School Board, Superintendent, Principals

District Support Services - District Office, Communications, District-Wide IT

Elem & Secondary Regular Instruction - Classroom, Phy Ed, Music, Ind Tech, Art, EL, Interventions, G/T, Athletics/Activities

Vocational Education Instruction - Voc Ed

Special Education Instruction - Spec Ed and ADSIS

Community Education & Services - CE, TAC, Preschool, ECFE, TKC, Student and Adult Enrichment

Instructional Support Services - Assistant Principals, Building IT, Media Center, Curriculum, Staff Development

Pupil Support Services - Transportation, Counselors, Social Workers, Nurses, Security

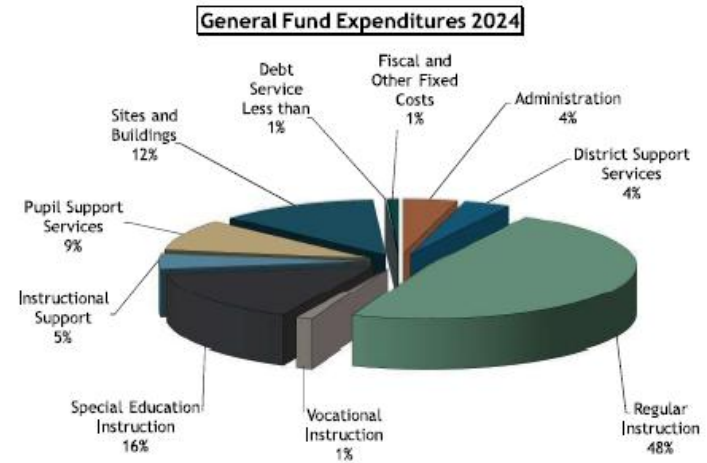
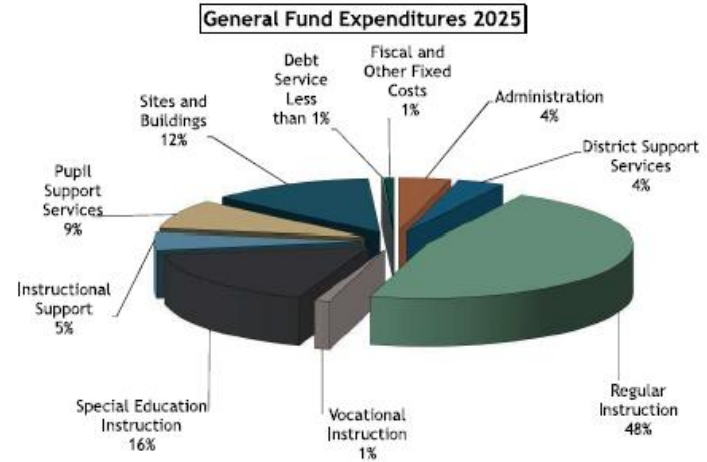
Sites & Buildings - Custodial, Facilities

Fiscal & Other Fixed-Cost Programs - Property/Liability Insurance, Scholarships

Independent School District No. 879
Financial Analysis

General Fund Expenditures

The following graphs depict the percentage of expenditures by function in the General Fund. The allocation of expenditures between 2024 and 2025 has been very consistent from one year to the next.



The three instruction categories of regular, vocational, and special education comprise 65% of total expenditures for both 2025 and 2024.

Financial Update

- ❖ We are currently working on finalizing the FY26 and FY27 Budgets to be approved at the June board meeting.
- ❖ There hasn't been any other update from the legislature, so we are leaving things status quo.

Questions?